



CORPORATION SERVICE COMPANY

RECORDATION NO. 26914 FILED

APR 09 '07

2-26 PM

SURFACE TRANSPORTATION BOARD



April 6, 2007

Karen January
Surface Transportation Board
Recordation Office
395 East Street SW
Washington, DC 20423
202-245-0401

RE: 839161/005

Dear Karen:

Please process the enclosed documents for the service indicated below:

COMMIT DATE: 04/13/2007

PLEASE NOTIFY OUR OFFICE IF COMMIT DATE CANNOT BE MET.

Primary STB Filing

A check is enclosed in the amount of \$34.00 to: Surface Transportation Board

Mailing instructions:

Forward the filing acknowledgement to our office. Appropriate FedEx envelopes have been provided for your use.

Special instructions:

Lessee:

DAK Americas LLC
3500 Daniels Road, NE
Leland, NC 28451

Lessor:

The CIT Group/Equipment Financing, Inc.
1211 Avenue of the Americas
New York, NY 10036

Thank you for your assistance in this matter.
Sincerely,

April O'Shea 1-800-995-5071 ext. 3813
Motor Vehicle Specialist

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 24 day of January, 2007, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor"), and DAK AMERICAS LLC, a Delaware limited liability company, with an address at 3500 Daniels Rd., NE, Leland, NC 28451 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of April 26, 2004 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: William P. O'Brien
Name: William P. O'Brien
Title: Vice President

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I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

DAK AMERICAS LLC

By: Mark A. Palma
Name: Mark A. Palma
Title: Director of Supply Chain

Schedule A

Number of Cars

Equipment Description

21 5,851 C.F. plastic pellet covered hopper car

1	NRLX	58029
2	NRLX	58036
3	NRLX	58037
4	NRLX	58041
5	NRLX	58043
6	NRLX	58059
7	NRLX	58087
8	NRLX	58091
9	NRLX	58098
10	NRLX	58105
11	NRLX	58112
12	NRLX	58114
13	NRLX	58118
14	NRLX	58127
15	NRLX	58129
16	NRLX	58262
17	NRLX	58264
18	NRLX	58269
19	NRLX	58275
20	NRLX	58278
21	NRLX	58403